What is claimed is:

1. An apparatus for etching a semiconductor device using a neutral beam, the apparatus comprising:

an ion source for extracting and accelerating an ion beam having a predetermined polarity;

a reflector positioned in a path of the ion beam accelerated from the ion source for reflecting and neutralizing the ion beam; and

a stage for positioning a substrate to be etched in a path of the neutral beam.

- 2. The apparatus of claim 1, wherein the ion source is an inductively coupled plasma source.
- 3. The apparatus of claim 1, wherein the reflector comprises a plurality of plates which are spaced apart from each other to reflect the ion beam.
- 4. The apparatus of claim 1, wherein the reflector comprises a plate which is tiltable to adjust an angle of incidence of an incident ion beam to a horizontal surface of the plate.
- 5. The apparatus of claim 1, wherein the reflector comprises a plurality of cylindrical reflecting members.
- 6. The apparatus of claim 1, further comprising a position control means for adjusting a position of the stage corresponding to the path of the neutral beams reflected by the reflector.
- 7. The apparatus of claim 1, wherein the reflector is selected from the group consisting of a semiconductor substrate, a silicon dioxide substrate, and a metal substrate.
 - 8. The apparatus of claim 1, further comprising an ion beam blocker having a

slit passing only ions within a predetermined range between the ion source and the reflector.

- 9. The apparatus of claim 7, further comprising a retarding grid between the reflector and the stage.
- 10. The apparatus of claim 1, wherein the ion source comprises a grid at a rear of the ion source.
- 11. The apparatus of claim 5, wherein the cylindrical reflecting members are overlapped, and adjacent reflectors have different polarities.